

purposes of identifying themselves on returns they prepare. The text of the temporary regulations published in the Rules and Regulations section of this issue of the **Federal Register** also serves as the text of these proposed regulations. The regulations affect individual preparers who elect to identify themselves using a number other than their SSN.

DATES: Written or electronically generated comments and requests for a public hearing must be received by November 9, 1999.

ADDRESSES: Send submissions to: CC:DOM:CORP:R (REG-105237-99), room 5226, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand delivered Monday through Friday between the hours of 8 a.m. and 5 p.m. to: CC:DOM:CORP:R (REG-105237-99), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC. Alternatively, taxpayers may submit comments electronically via the Internet by selecting the "Tax Regs" option on the IRS Home Page, or by submitting comments directly to the IRS Internet site at <http://www.irs.ustreas.gov/tax-regs/regslst.html>.

FOR FURTHER INFORMATION CONTACT: Concerning the regulations, Andrew J. Keyso, (202) 622-4910; concerning submissions, Michael Slaughter, (202) 622-7180 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

Temporary regulations in the Rules and Regulations section of this issue of the **Federal Register** amend the Income Tax Regulations (26 CFR part 1) relating to section 6109. The temporary regulations provide that an income tax return preparer who is an individual may furnish either a social security number or an alternative identifying number to satisfy the requirements of section 6109(a)(4). The text of those regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains the temporary regulations and these proposed regulations.

Special Analyses

It has been determined that this notice of proposed rulemaking is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations, and because these regulations do not impose a collection

of information on small entities, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Pursuant to section 7805(f) of the Internal Revenue Code, this notice of proposed rulemaking will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

Comments and Requests for a Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to written comments (a signed original and eight (8) copies) and electronic comments that are submitted timely to the IRS. The IRS and Treasury Department specifically request comments on the clarity of the proposed regulations and how they can be made easier to understand. All comments will be available for public inspection and copying. A public hearing may be scheduled if requested by any person who timely submits comments. If a public hearing is scheduled, notice of the date, time, and place for the hearing will be published in the **Federal Register**.

Drafting Information

The principal author of these regulations is Andrew J. Keyso, Office of Assistant Chief Counsel (Income Tax & Accounting). However, other personnel from the IRS and Treasury Department participated in their development.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Proposed Amendments to the Regulations

Accordingly, 26 CFR part 1 is proposed to be amended as follows:

PART 1—INCOME TAXES

Paragraph 1. The authority citation for part 1 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

Par. 2. Section 1.6109-2 is amended by revising paragraphs (a) and (d) to read as follows:

§ 1.6109-2 Furnishing identifying number of income tax return preparer.

(a) [The text of proposed paragraph (a) is the same as the text of § 1.6109-2T(a) published elsewhere in this issue of the **Federal Register**].

* * * * *

(d) [The text of proposed paragraph (d) is the same as the text of § 1.6109-

2T(d) published elsewhere in this issue of the **Federal Register**].

Robert E. Wenzel,

Deputy Commissioner of Internal Revenue.

[FR Doc. 99-20486 Filed 8-11-99; 8:45 am]

BILLING CODE 4830-01-P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 300

[FRL-6417-3]

National Oil and Hazardous Substances Pollution Contingency Plan; National Priorities List

AGENCY: Environmental Protection Agency.

ACTION: Notice of intent to delete the Anchor Chemicals Superfund Site from the National Priorities List; request for comments.

SUMMARY: The United States Environmental Protection Agency (EPA), Region 2, announces its intent to delete the Anchor Chemicals Superfund Site (Site) from the National Priorities List (NPL) and requests public comment on this action. The NPL constitutes appendix B of 40 CFR part 300 which is the National Oil & Hazardous Substances Pollution Contingency Plan (NCP), which EPA promulgated pursuant to section 105 of the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (CERCLA), as amended. EPA and the New York State Department of Environmental Conservation (NYSDEC) have determined that all appropriate response actions have been completed and no further action by the responsible parties is appropriate under CERCLA. In addition, EPA and NYSDEC have determined that response activities conducted to date at the Site have been protective of public health, welfare, and the environment.

DATES: Comments concerning the deletion of the Site from the NPL may be submitted on or before September 13, 1999.

ADDRESSES: Comments should be submitted to: Thomas Taccone, Remedial Project Manager, U.S. Environmental Protection Agency, Region 2, 290 Broadway, 20th Floor, New York, New York 10007-1866.

Comprehensive information on the Site is contained at: U.S. Environmental Protection Agency, Region 2, Superfund Records Center 290 Broadway, Room 1828, New York, New York 10007-1866.



(212) 637-4308, Hours: Mon.-Fri. 9:00am-5:00 pm.

Information on the Site is also available for viewing at the Site Administrative Record Repository located at: Hicksville Library, Community Room, 169 Jerusalem Avenue, Hicksville, L.I. 11801, Tel. (516) 931-1417, Hours: Mon.-Thurs. 9:00 am-9:00 pm or Fri.-Sat. 9:00 am-5:00 pm.

FOR FURTHER INFORMATION CONTACT: Mr. Thomas Taccone at the address above or by telephone at (212) 637-4281 or by electronic mail at "Taccone.Tom@epamail.epa.gov."

SUPPLEMENTARY INFORMATION:

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- I. Introduction
- II. NPL Deletion Criteria
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I. Introduction

EPA Region 2 announces its intent to delete the Anchor Chemicals Superfund Site (the Site) from the National Priorities List (NPL) and requests public comment on this deletion. The NPL is appendix B to the National Oil & Hazardous Substances Pollution Contingency Plan (NCP), which EPA promulgated pursuant to section 105 of CERCLA, as amended, 42 U.S.C. 9601 et seq. EPA identifies sites that appear to present a significant risk to public health, welfare, or the environment and maintains the NPL as the list of those sites. Sites on the NPL may be the subject of remedial actions financed by the Hazardous Substances Superfund Response Trust Fund (the Fund). Pursuant to § 300.425(e)(3) of the NCP, any site deleted from the NPL remains eligible for Fund-financed remedial actions, if conditions at the site warrant such action.

EPA will accept comments concerning the deletion of the Site from the NPL for 30 days after publication of this document in the **Federal Register**.

Section II of this document explains the criteria for deleting sites from the NPL. Section III discusses procedures that EPA is using for this action. Section IV discusses how the Site meets the NPL deletion criteria.

II. NPL Deletion Criteria

The NCP establishes the criteria that the Agency uses to delete sites from the NPL. In accordance with 40 CFR 300.425 (e)(1)(i)-(iii), sites may be deleted from the NPL where no further response is appropriate. In making this determination, EPA, in consultation with the NYSDEC, will consider

whether any of the following criteria has been met:

- (i) Responsible parties or other persons have implemented all appropriate response actions required; or
- (ii) All appropriate Fund-financed responses under CERCLA have been implemented, and no further response action by responsible parties is appropriate; or
- (iii) A remedial investigation has shown that the release poses no significant threat to public health or to the environment and, therefore, taking remedial measures is not appropriate.

III. Deletion Procedures

The NCP provides that EPA shall not delete a site from the NPL until the State in which the release was located has concurred, and the public has been afforded an opportunity to comment on the proposed deletion. Deletion of a site from the NPL does not affect responsible party liability or impede Agency efforts to recover costs associated with response efforts. The NPL is designed primarily for information purposes and to assist Agency management.

EPA Region 2 will accept and evaluate public comments before making a final decision to delete the Site. The following procedures were used for the intended deletion of the Site:

1. EPA Region 2 issued a Record of Decision for the Site in September 1995, which stated that no remedial action was necessary, since the Site did not pose an unacceptable threat to human health and the environment.
2. EPA has recommended deletion.
3. The NYSDEC concurred with the deletion decision in a letter dated July 7, 1999.
4. Concurrent with this Notice of Intent to Delete, a notice has been published in a local newspaper and has been distributed to appropriate federal, state and local officials, and other interested parties.
5. EPA has made available the relevant documents to this decision at the addresses listed above.

The comments received during the comment period will be evaluated before any final decision is made. EPA Region 2 will prepare a Responsiveness Summary, if necessary, which will address any significant comments received during the public comment period.

If, after consideration of the comments it receives, EPA decides to proceed with the deletion, the EPA Regional Administrator will place a Notice of Deletion in the **Federal Register**. The NPL will reflect this

deletion in the next final update. Public notices and copies of the Responsiveness Summary, if any, will be made available to local residents by EPA Region 2.

IV. Basis for Intended Site Deletion

The following summary provides a brief description and history of the Anchor Chemicals Superfund Site and the Agency's rationale for recommending deletion of the Site, in the Town of Oyster Bay, Nassau County, New York, from the NPL.

The Site is approximately 1.5 acres in size and includes one 28,850 square foot, two-story building. Most of the Site is paved with asphalt. The KoBar Company purchased the Site on September 30, 1964, and in the same year constructed the building for the Anchor Chemical Corporation. Before the building was constructed, the Site property was used for agricultural purposes.

From 1964 to 1978, Anchor Chemical manufactured, blended and stored chemicals for the graphic arts industry. Seventeen underground storage tanks (USTs), which ranged in size from 500 to 4,000 gallons, were used by the company at the Site to store chemicals and solvents, such as acetone, 1,1,1-trichloroethane (1,1,1-TCA), methylene chloride, 2-butoxyethanol and isopropyl alcohol. The chemicals were also stored in seven aboveground tanks which were removed from the Site in 1985. The tanks ranged in size from 550 to 1,500 gallons.

In addition, there are nine dry wells and one drain on-Site. The dry wells and drain were installed to collect rainwater runoff and drainage from the building. Liquid which collects in the dry wells infiltrates into the soil. None of the dry wells are connected to a sewer.

In 1977, the Nassau County Health Department (NCHD) discovered 1,1,1-TCA, trichloroethene (TCE) and tetrachloroethene (PCE) in liquid samples near the dry wells. In subsequent testing of 14 of the 17 USTs, six tanks failed air-over-product tank tightness tests, indicating that the tanks had the potential to leak. Five tanks were decommissioned in 1983; the remaining twelve were decommissioned in 1991. In 1982, the NCDH requested Anchor/Lith Kem-Ko, the operators, to investigate the possibility of groundwater and soil contamination at the Site.

Three groundwater monitoring wells were installed in September 1982. Groundwater samples taken from the wells contained elevated levels of 1,1,1-TCA, PCE, dichloroethane,

chlorodibromo-methane, methylene chloride and TCE. Soil samples, taken during the well installations, revealed the presence of methylene chloride and 1,1,1-TCA. On June 10, 1986, the Site was placed on the National Priorities List.

On June 2, 1989, EPA issued an Administrative Order on Consent to the K.B. Company, the owner of the property and successor to Kobar, to undertake a remedial investigation/feasibility study (RI/FS) to determine the nature and extent of contamination at the Site and to evaluate options for cleanup. Field work was completed in February 1995 and an RI report was submitted to EPA in March 1995. The report revealed a significant decrease in the concentration of the contaminants in the groundwater and soil from those levels observed in the early 1980s. In addition, the risk assessment determined that the Site did not pose an unacceptable risk to human health and the environment. EPA published these findings in a Record of Decision (ROD) on September 29, 1995.

The ROD stated that the risks posed by the Site contamination are within the acceptable risk range, but noted that four dry wells on Site were found to be contaminated with chromium, lead, 1,1,1-TCA and other volatile compounds. Groundwater samples from several monitoring wells on Site also showed concentrations of chromium and 1,1,1-TCA above Maximum Contaminant Levels. On September 29 and 30, 1995, a removal action was performed at the Site. The action consisted of the removal and off-Site disposal of contaminated soils and sediments from the dry wells to prevent further groundwater contamination. The excavated materials were disposed of in accordance with Resource Conservation and Recovery Act (RCRA) requirements. The completion of the removal action was documented in a Removal Action Report, dated May 1996, by the responsible parties. The ROD stated that no additional action was necessary at the Site upon completion of the removal action. EPA formally acknowledged completion of the action in a Preliminary Closeout Report for the Site on September 30, 1996. Results from two rounds of groundwater samples, which were collected in April 1996 and July 1997, confirmed the effectiveness of the removal action and that the Site does not pose an unacceptable risk to human health and the environment. A Final Close Out Report was not prepared by EPA, since completion of all response actions for the Site has been documented in the ROD and in the Preliminary Closeout Report.

The responsible parties have completed all necessary response actions at the Site. EPA, in consultation with NYSDEC, has determined that the Anchor Chemicals Superfund Site does not pose a significant threat to human health or the environment. No further Site remediation is necessary.

Because all of the necessary response actions have been completed at the Site, and since the Site does not pose an unacceptable risk to human health and the environment, EPA has also determined that the five-year review requirement of section 121(c) of CERCLA, as amended, is not applicable.

Dated: July 27, 1999.

Herb Barrack,

Acting Regional Administrator, Region 2.

[FR Doc. 99-20550 Filed 8-11-99; 8:45 am]

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DEPARTMENT OF TRANSPORTATION

Research and Special Programs Administration

49 CFR Part 190

[Docket No. RSPA-98-4284; Notice 1]

RIN 2137-AD22

Pipeline Safety Enforcement Procedures

AGENCY: Research and Special Programs Administration (RSPA), DOT.

ACTION: Notice of proposed rulemaking.

SUMMARY: We are proposing to revise our pipeline safety enforcement procedures concerning alleged violations for which persons agree to proposed compliance orders or pay proposed civil penalties without contesting the allegations. At present, if a person responds to a notice of probable violation (NOPV) by paying a civil penalty proposed for an alleged violation, we consider the allegation uncontested and find that the person committed the violation. The violation then counts as a prior offense in determining the amount of any future civil penalty assessment against that person. We are proposing to adopt identical procedures for NOPV responses that agree to proposed compliance orders without contesting the alleged violations. Further, we are proposing to stop preparing final orders for alleged violations for which persons agree to proposed compliance orders or pay proposed civil penalties without contesting the allegations. The proposed rule changes would unify and streamline the handling of uncontested alleged violations in enforcement cases.

DATES: Persons interested in submitting written comments on this notice must do so by October 12, 1999. Late filed comments will be considered so far as practicable.

ADDRESSES: You may submit written comments by mailing or delivering an original and two copies to the Dockets Facility, U.S. Department of Transportation, Room PL-401, 400 Seventh Street, SW, Washington, DC 20590-0001. The Dockets Facility is open from 10:00 a.m. to 5:00 p.m., Monday through Friday, except on Federal holidays when the facility is closed. Or you may submit written comments to the docket electronically. To do so, log on to the following Internet Web address: <http://dms.dot.gov>. Click on "Help & Information" for instructions on how to file a document electronically. All written comments should identify the docket and notice numbers stated in the heading of this notice. Anyone who wants confirmation of mailed comments must include a self-addressed stamped postcard.

FOR FURTHER INFORMATION CONTACT:

Linda Daugherty at (202) 366-4577 or linda.daugherty@rspa.dot.gov. Comments may be read on the internet at <http://dms.dot.gov>. General information about RSPA's pipeline safety program can be obtained at <http://ops.dot.gov>.

SUPPLEMENTARY INFORMATION:

Response Options

Under the pipeline safety enforcement procedures in 49 CFR Part 190, in responding to an NOPV (§ 190.207), a person may decide not to contest an alleged violation. To do so, the person, or "respondent," either pays a proposed civil penalty (§ 190.209(a)(1)) or agrees to a proposed compliance order (§ 190.209(b)(1)), or both when applicable.

If a proposed civil penalty is paid, we then "close the case with prejudice to the respondent," as § 190.209(a)(1) provides. Such closure means that we consider the alleged violation to have been committed by the respondent, and that we will treat the violation as a "prior offense" under § 190.225(c) in determining the amount of any future assessment against the respondent (see 53 FR 1634; Jan. 21, 1988).

In contrast, the procedures do not provide for a similar closure when a person agrees to a proposed compliance order without contesting the alleged violation. This inconsistency may be confusing when an NOPV proposes both a civil penalty and a compliance order for the same alleged violation.